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Damon R. Talley

August 22, 2014

Attorney At Law

Mr. Jeff Derouen, Executive Director
Public Service Commission
PO Box 615
Frankfort, KY 40602

RECEIVED

AUG 26 2014

PUBLIC SERVICE
COMMISSION

RE: Case No. 2014-00289
Hardin County Water District No. 2
Financing – Promissory Note for \$8,000,000

Dear Mr. Derouen:

Enclosed for filing on behalf of Hardin County Water District No. 2 are the original and ten (10) copies of **Exhibit 22**, which contains the following information:

Exhibit 22: Detailed estimates of cost of property being acquired arranged according to the Uniform System of Accounts.

This document should cure the filing deficiency listed in the Commission's August 20, 2014 letter.

Should you need any additional information, please let me know.

Yours truly,

DAMON R. TALLEY, P.S.C.



DAMON R. TALLEY, ATTORNEY FOR
HARDIN COUNTY WATER DISTRICT NO. 2

DRT:ms

Enclosures

cc: Hardin County Water District No. 2

14/HCWD2/Derouen Letter – 8-22-14



Exhibit 22

Hardin County Water District 2

Asset Allocation - Elizabethtown Acquisition

Account	Description	City of Etown Book Value	% of total	Amount To Allocate	Allocated Amount	Purchase Price Allocation
10103314 - Transmission, Distribution & Fire Mains	Lines	2,828,243.00	41%	1,100,860.00	451,288.07	3,279,531.07
10103344 - Meter & Meter Installations	Meters	34,311.00	0%	1,100,860.00	5,474.83	39,785.83
10103043 - Structures & Improvements WTP	City Springs WTP	3,151,005.00	46%	1,100,860.00	502,789.53	3,653,794.53
<i>N/A - Lease only</i>	Freeman Lake WTP	819,089.00	0%	1,100,860.00	-	-
10103307 - North Mulberry Tank	North Mulberry Tank	4,524.00	0%	1,100,860.00	721.87	5,245.87
10103308 - Helmwood Tank	Helmwood Tank	4,428.00	0%	1,100,860.00	706.55	5,134.55
10103309 - Shepherdsville Tank	Pear Orchard (Shepherdsville) Tank	7,881.00	0%	1,100,860.00	1,257.53	9,138.53
10103310 - South End Tank	South End Tank	812,400.00	12%	1,100,860.00	129,630.46	942,030.46
10103311 - Industrial Park Tank	Industrial Park Tank	56,348.00	1%	1,100,860.00	8,991.16	65,339.16
	City of Elizabethtown Book Value	7,718,229.00			1,100,860.00	
	Less Freeman Lake Plant* (Lease Only)	(819,089.00)				
	Acquired Asset Book Value	6,899,140.00				
	Purchase Price	8,000,000.00				
	Difference to allocate	1,100,860.00				8,000,000.00